

Piper Rudnick

1200 Nineteenth Street, N.W.
Washington, D.C. 20036-2412
www.piperrudnick.com

PHONE (202) 861-3900
FAX (202) 223-2085



WRITER'S INFORMATION

steven.kelber@piperrudnick.com
PHONE (202) 861-6675
FAX (202) 861-3877

May 20, 2004

Mr. Jonathan Whitman
3301 W. Strathmore Avenue
Baltimore, Maryland 21215

RECEIVED

JUN 10 2004

GROUP 3600

Re: U.S. Patent Application Serial No.: 09/864,155
Entitled: "System and Method for Returning Merchandise"
Our Ref: 9566-001-27

Dear Jonathan:

Further to your telephone conversation of May 14, 2004 with Lisa Norton regarding the financial instability of your company, we are advising you that we will be filing a Petition to Withdraw as Counsel for the above-referenced pending patent application in the near future.

We note there is an outstanding Office Action with a Response due **June 6, 2004**. However, extensions of time are available upon payment of a Government fee.

If you have any questions in this regard, please do not hesitate to contact our office.

Very truly yours,

Steven B. Kelber

SBK/vb